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25 February 1955

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COMPTROLLER INSTRUCTION NO. 5

SUBJECT: General - Processing of Vouchers, Schedules and Contracts
for CIA and NSC

Specific - Fiscal Division Procedure for

1. Purpose

To establish a procedure for processing the originals only of vouchers, schedules of payments, contracts, and accounts current together with related supporting papers, which shall be the documents to be audited and/or scheduled and posted to the accounting records maintained by the Fiscal Division. Such originals shall be retained in Fiscal Processing Branch as the official files of the Fiscal Division and shall be available to the General Accounting Office representatives for site audit.

2. Effective Date

This procedure will be made effective at the beginning of the March 1955 accounting period.

3. Contracts

- a. The original of each contract received in the Fiscal Division shall be registered in by the Fiscal Processing Branch, processed through the Claims Branch for administrative examination and/returned to the Fiscal Processing Branch for filing in a central contract file. No copies of such contracts shall be retained in any other branch of the Fiscal Division. All original contracts still in the files of the General Accounting Office site auditors shall be returned to the Fiscal Processing Branch for filing in the central contract file in accordance with arrangements concurred in by the above-mentioned site auditors. All other original contracts applicable to either the current fiscal year or any prior year which are in the respective branches of the Fiscal Division shall be returned to the Fiscal Processing Branch for central filing.
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b. Vouchers and supporting documents received in the Fiscal Processing Branch relating to such contracts shall be forwarded without the original contracts to the Claims Branch for the usual administrative examination and approval. When the auditors are ready to examine these vouchers they shall request the pertinent contracts from Fiscal Processing Branch. Immediately upon completion of their examination, the auditors shall return the original contracts to Fiscal Processing Branch.

4. Vouchers

The original of each voucher received in the Fiscal Division shall be processed for payment and posting to the accounting records.

a. Action by Fiscal Processing Branch

(1) Upon initial receipt of vouchers from vendors, other agencies, and/or employee-travelers covering either complete or partial payment, the Fiscal Processing Branch shall:

(a) Pull all pertinent receiving reports, purchase orders, and other obligation documents from the files and attach them to the vouchers. If the complete supporting data for any voucher has not been received, such voucher shall be processed in the manner prescribed in subparagraph (b) below.

(b) Send all incomplete vouchers together with supporting documents on file to the appropriate office in accordance with the provisions of paragraph 4 of [REDACTED] and paragraph 4 of [REDACTED] for insertion and completion by that office of the "Funds Available" stamp, certification and/or attachment thereto of the necessary receiving information and/or the authority, such as the purchase order under which the materials or services were obtained. A transmittal memorandum request form shall be prepared in duplicate and the original form together with the voucher(s) and supporting papers will be forwarded to the appropriate office; the copy will be retained in a pending folder until the completed (ready for processing for payment) voucher(s) and supporting papers have

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been returned by that office. Follow-up of this pending file will be made on a 15-day basis.

- (c) Prepare proper standard form when combining vouchers payable to same vendor.
 - (d) Initiate and attach a Form No. 34-43, "Voucher Abstract," for each voucher or invoice, indicating thereon the name of the vendor or traveler.
 - (e) Prepare and attach a mailing slip (Form No. 34-7) for any voucher which does not have an invoice number unless a mailing stub has been submitted by the vendor.
 - (f) Post from the original vouchers or invoices to the "Record of Vouchers" (visible card files) by vendors, other agencies and employee-travelers the following information: /obligation document number; amount billed or claimed; and vendor's invoice or bill number.
 - (g) (f) Agency voucher number;
 - (h) (g)- Send these recorded vouchers, together with the supporting documents, to the Claims Branch or the Travel Branch, as appropriate, for administrative examination and approval.
- (2) When the examined and approved original vouchers are received from the Claims Branch or the Travel Branch, Fiscal Processing Branch shall:
- (a) Arrange such vouchers for scheduling by groups as shown in subparagraph 5a (1), below; assign Agency voucher number and schedule number; stamp by means of a numbering machine Agency voucher number on the voucher, attached voucher abstract and purchase order(s) or other obligation document(s) (if it is a partial payment, stamp the number on the same line as the notation made by the auditor on the obligation document), and type schedule for each group of vouchers.
 - (b) Detach the purchase orders and/or other obligation documents (except those to be processed by the Finance Division) from the original vouchers

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and file in the "Paid" purchase orders, etc., files those documents for which full payment has been made and file in the "Unpaid" purchase orders, etc., files the documents for which only partial payment has been made.

- (c) Prepare SF-1166, "Voucher and Schedule of Payments," in quadruplicate, for each class of vouchers; and process them for payment and recording as prescribed below in subparagraph 5a, below.
 - (d) Post from the original vouchers and the No. 4 copies of the SF-1166's to the "Record of Vouchers" (visible card files) by vendors, other agencies and employee-travelers, the following information: ~~Agency-voucher number~~; Agency schedule number; date sent to the Disbursing Office; and amount paid if different from amount billed or claimed (if different, cross out the amount already recorded and enter the amount approved.)
 - (e) Retain the No. 4 copies of the SF-1166's in schedule number sequence with the pertinent attachments until the paid originals and No. 3 copies of the SF-1166's are received from the Disbursing Office.
- (3) Upon return of the paid originals and No. 3 copies of the SF-1166's with the paid date and the Disbursing Officer's voucher numbers stamped thereon, Fiscal Processing Branch shall:
- (a) Segregate the originals of the SF-1166's from the No. 3 copies; attach the originals to the applicable groups of original supporting vouchers; detach the No. 4 copies of the SF-1166's; and file the No. 3 copies of the SF-1166's by schedule number sequence in the "Paid SF-1166, Voucher and Schedule of Payments" file.
 - (b) Send the above-mentioned groups of original vouchers and paid original SF-1166's together with the related supporting documents to the Accounting Branch for processing and posting to the accounting records.

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- (c) File the No. 4 copies of the SF-1166's covering these vouchers in a pending folder labeled "Paid Original SF-1166's and Vouchers Sent to Accounting Branch for Posting."
- (4) Upon return of the recorded originals of the SF-1166's and the original vouchers from the Accounting Branch, the Fiscal Processing Branch shall:
 - (a) Pull from the above-mentioned Accounting Branch pending folder the No. 4 copies of SF-1166's which the Accounting Branch has indicated should go to the Finance Division for further processing and recording; send the related paid original SF-1166's and supporting vouchers to the Finance Division for processing; and file in a folder labeled "Paid Original SF-1166's and Vouchers Sent to Finance Division for Posting" only the No. 4 copies which cover the paid original SF-1166's and related vouchers.
 - (b) At this time destroy the other No. 4 copies of the SF-1166's covering the "Non-Finance" original SF-1166's and vouchers included in the group just received from the Accounting Branch.
 - (c) File the "Non-Finance" paid original SF-1166's and supporting vouchers by accounting period in schedule number sequence, where they will be readily available for subsequent reconciliation or site audit purposes when needed.
- (5) Upon return of the "Finance" original SF-1166's and supporting vouchers from the Finance Division, the Fiscal Processing Branch shall:
 - (a) Pull from the above-mentioned Finance Division pending folder the applicable group of No. 4 copies of SF-1166's, and destroy all No. 4 copies for which original SF-1166's and all related vouchers were received from the Finance Division.
 - (b) Detach and file the purchase orders and/or other obligation documents.
 - (c) Interfile the returned "Finance" paid original SF-1166's and supporting vouchers as prescribed in 4a (4) (c).

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b. Action by Claims Branch

- (1) The Claims Branch shall examine the originals only of vouchers and shall destroy all carbon copies of vouchers received for administrative examination.
- (2) When Agency contracts are concerned, the originals of such contracts which are needed for the current day's work shall be obtained from the Fiscal Processing Branch by the auditor. Neither originals nor copies of current Agency contracts shall be maintained in the Claims Branch after the effective date of this procedure.
- (3) The original vouchers shall be administratively examined and approved, and the voucher abstract forms and the original vouchers completed by indicating thereon: the fiscal year appropriation; the allotment account; the object or sub-object chargeable; the amount approved for payment; and the amount of obligation to be liquidated.
- (4) When final payment has been approved which liquidates an obligation in full, the pertinent obligation document shall be stamped "Liquidated." If only partial payment is made, then an appropriate entry shall be made on a partial payment form.
- (5) The approved vouchers together with the related purchase orders and/or other supporting documents attached to each voucher shall be returned to the Fiscal Processing Branch for scheduling to the Disbursing Office for payment.
- (6) The originals of related contracts shall be returned separately to the Fiscal Processing Branch for filing as soon as the administrative examination of the pertinent vouchers has been completed.

c. Action by Travel Branch

- (1) The Travel Branch shall examine the original and one copy only of travel vouchers submitted by Agency employees. All excess copies of travel vouchers shall be destroyed by the Travel Branch.

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~~CONFIDENTIAL~~

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- (2) Upon completion of the usual administrative examination, the Travel Branch shall return to the Fiscal Processing Branch the original of each approved travel voucher, with a copy of the pertinent travel orders attached except where the pertinent travel order has already been forwarded with a prior voucher.
- (3) The examined copy of each voucher shall be retained in the Travel Branch in the individual travel folders maintained for each employee-traveler. The contents of these individual folders shall be reviewed at least once a year to eliminate copies of any vouchers or other documents no longer required.
- (4) After all travel authorized by a travel order has been completed and expense accounts have been received and approved for such travel, forward the other copy of each travel order to the Fiscal Processing Branch for filing.

d. Action by Accounting Branch

Upon receipt of the paid original vouchers and SF-1166's together with related supporting documents, the Accounting Branch shall:

- (1) Check the allotment accounts and objective classification charges shown on the Forms No. 194, "Voucher Abstract," against the vouchers and SF-1166's to ascertain that all the posting documents are in agreement before any postings are made to the allotment ledger or general ledger accounts.
- (2) Run separate adding machine totals for each group of voucher abstracts pertaining to the vouchers listed on a particular SF-1166. The total for each group of abstracts should agree with the total shown at the bottom of the pertinent SF-1166; with the exception of those SF-1166's covering travel vouchers on which the repayment of travel advances is involved. Appropriate action shall be taken at once to correct any differences found between the voucher abstracts and the SF-1166's.
- (3) Detach the voucher abstracts from the vouchers and SF-1166's and process the abstracts in accordance with the established accounting procedure.

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- (4) Enter the paid original SF-1166's and vouchers in the "Register of Cash Disbursements" in the same month they were paid by the Disbursing Office. (Example: All Washington SF-1166's and vouchers paid by the CIA Disbursing Office in March 1955, should be entered in the "Register of Cash Disbursements" for the month of March 1955.)
- (5) Stamp the original SF-1166's to indicate that they have been entered, and segregate them and the vouchers into two groups: (A) those to be sent to the Finance Division for processing and posting; and (B) those which do not go to Finance. Attach a small pen and ink note to the group "A" vouchers to indicate that they should go to Finance. Hand deliver the two groups of SF-1166's and vouchers to the Fiscal Processing Branch.

e. Action by Finance Division

All original vouchers and SF-1166's received from the Fiscal Division for processing and posting by the Finance Division shall be handled as promptly as possible and shall, as a general rule, be processed, posted and returned to the Fiscal Division within seven work days after receipt thereof by the Finance Division. The individual vouchers and supporting documents shall be kept intact and the vouchers shall not be detached from their respective SF-1166's.

5. Voucher and Schedule of Payments

Only the original of each SF-1166, "Voucher and Schedule of Payments," prepared by the Fiscal Processing Branch shall be used as the media for posting to the accounting records and for reconciling the Washington account current. Such original SF-1166's shall be filed in the manner prescribed in subparagraph 4a (4) (c) after all processing and posting has been accomplished.

a. Action by Fiscal Processing Branch

- (1) Upon receipt of a group of vouchers which have been examined and approved for payment, Fiscal Processing Branch shall arrange and number (as prescribed in subparagraph 4a (2) (a)) such documents for scheduling by appropriate groups to the Disbursing Office in accordance with the following breakdown (by fiscal years when possible):

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- (a) Payrolls
- (b) Transportation
- (c) Account 135 Charges
- (d) Account 535 Charges
- (e) Agent Cashiers
- (f) Savings Bonds
- (g) Direct Settlements paid from Lapsed Appropriations
- (h) Death Settlements
- (i) Specials - Messenger Pick-ups
- (j) Applications for travel advances
- (k) Travel vouchers on which checks are to be issued to travelers
- (l) Travel vouchers on which no checks are to be issued to travelers (either all applied against travel advance, or no reimburseable travel expense incurred)
- (m) All Others

As many vouchers as possible under the above required groupings should be listed on each SF-1166, which shall be prepared in quadruplicate.

- (2) All SF-1166's to be included in the current month's business must be sent to the Disbursing Office for payment by 10:00 a.m. on the 28th day of each month except emergency cases: when the 28th day of any month is either a non-work day or the last work day of the month, then the deadline shall be 10:00 a.m. of the preceding work day. All SF-1166's prepared in any month after the above designated date except emergency cases should be dated as of the first work day of the next month and shall not be sent to the Disbursing Office for payment until that date.
- (3) After the SF-1166's have been typed for a group of vouchers, the SF-1166's together with the related

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vouchers and other supporting documents shall be hand carried to one of the designated Certifying Officers for review and certification of the SF-1166's for payment.

- (4) Upon return of the certified SF-1166's from the Certifying Officers, the Fiscal Processing Branch shall send the originals and copies Nos. 2 and 3 to the Disbursing Office for payment. The No. 4 copies of the SF-1166's and the original vouchers, together with related supporting documents, shall be filed in schedule number sequence in the Fiscal Processing Branch pending return of the paid SF-1166's from the Disbursing Office.
- (5) The processing and routing of the paid original SF-1166's and vouchers to the Accounting Branch shall be handled in accordance with subparagraph 4a (3), above.
- (6) The processing and routing of the paid original SF-1166's and vouchers to the Finance Division and their return to the Fiscal Processing Branch shall be handled in accordance with subparagraphs 4a (4) and (5), above.

b. Action by Accounting Branch

The paid originals of SF-1166 shall be used as the media for posting to the "Register of Cash Disbursements" and for reconciling the Washington account current. For details of the procedure to be followed by the Accounting Branch in processing and recording SF-1166's, see subparagraph 4d, above.

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Deputy Comptroller

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